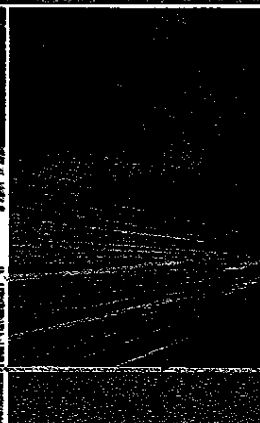
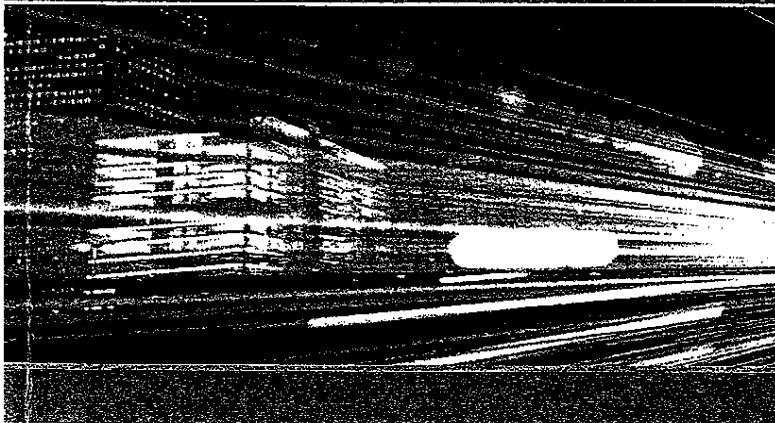


EXHIBIT B

UPS Rate and Service Guide

DAILY RATES

Effective January 2, 2006



Terms and Conditions

UPS Customer Centers that are processed and billed to a UPS account or processed and billed through ups.com will receive their applicable Daily Rates or On-Demand Rates, respectively.

If a shipper selects a UPS service to a destination for which only a higher level of service is available, UPS will substitute the next higher level of available service and will charge the corresponding rate for the substituted service.

UPS may refer to the "UPS Express Envelope" and the "UPS Letter" interchangeably. The Letter rate applies only to shipments sent in UPS Express Envelope or UPS Letter packaging.

Billing Options for Domestic Shipments

Unless otherwise agreed to in writing by UPS, shipping charges will be billed to the shipper.

UPS accepts shipments for Collect billing and Third-Party billing provided the consignee or third party has a valid UPS account number and has agreed to accept the charges.

A processing fee, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be charged for a missing or invalid account number when either Collect billing or Third-Party billing has been selected on the source document or in a UPS automated shipping system. An account number is invalid if it is the wrong account number for the bill-to party or if it is the account number for a consignee or third party who fails to pay the shipping charges. In the event of non-payment by the consignee or third party, the charges will be billed to the shipper. Regardless of the billing option selected, some charges, including, but not limited to, address correction charges, will be billed to the shipper.

Billing Options for International Shipments

The amount billed includes, but is not limited to, shipping charges, duties and taxes, if applicable. Unless otherwise restricted in the origin or destination country, UPS provides the following billing options:

- (a) Prepaid – The shipper pays all shipping charges, and the consignee pays duty/tax/V.A.T., if applicable.
- (b) Freight Collect – The consignee pays shipping charges and duty/tax/V.A.T., if applicable.
- (c) FOB – The shipper pays shipping charges to the port of export, and the consignee pays the balance.

- (d) C&F – The shipper pays shipping charges to the port of import, and the consignee pays the balance.
- (e) Delivered Duty Paid, V.A.T. Unpaid – The shipper pays all shipping charges and the destination country's duty, if applicable. The consignee pays the balance, such as V.A.T.
- (f) Bill Duty, Tax and Shipping Charges to Shipper (Free Domicile) – The shipper pays the destination country's duty and tax, if applicable, in addition to all shipping charges.
- (g) Third-Party Prepaid – The third party pays shipping charges and the receiver pays duty/tax/V.A.T., if applicable.
- (h) Third-Party Freight Collect – The third party pays shipping charges and duty/tax/V.A.T., if applicable. For U.S. shippers, the shipping charges and duty/tax/V.A.T. can be billed to third parties via the Free Domicile billing option. An additional surcharge may be applied when selecting the Free Domicile billing option.

UPS reserves the right in its sole discretion to request advance payment of shipping charges for any package sent to any international destination.

For all shipments where the shipper is not paying the shipping charges, the shipper must notify the bill payer prior to shipping. The shipper is liable for payment in the event of non-payment by the consignee or a third party. All shipments must have a valid UPS billing option indicated on the waybill. Regardless of the billing option selected, some charges, including, but not limited to, address correction charges, will be billed to the shipper.

Disbursement Fee

In order to expedite customs clearance, UPS may process payments of duties and taxes on behalf of the payer as dictated by the billing option selected. A Disbursement Fee of two percent of the amount processed (minimum fee of \$5.00) will be assessed and billed to the payer.

Currency Conversion Rate

Charges to a payer's account in a foreign currency will be converted to the payer's currency using a weekly exchange rate secured through Major Money Center Banks, plus an exchange fee, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping.

Payment of Charges

For purposes of this section, the term "Charges" means all applicable transportation and other charges, including,

but not limited to, all applicable accessorial charges, surcharges, additional handling charges and late payment fees.

UPS's payment terms require payment of all Charges within seven (7) days after receipt of the UPS bill. The UPS Tariff contains provisions for a late payment fee on past due balances (including, without limitation, any previously assessed but unpaid late payment fees), and the shipper agrees to pay such late payment fees as may be assessed by UPS. The UPS Tariff also contains provisions for a fee that may be imposed if any negotiable instrument submitted to UPS as payment for Charges is returned to UPS unpaid or if any electronic request for payment is dishonored.

Notwithstanding any billing or payment option selected at the time of shipment, the shipper is ultimately liable for and agrees to pay all Charges, including in the event of insolvency, bankruptcy, non-payment or refusal to pay by the consignee or third party.

UPS reserves the right to bill for Charges based upon the characteristics of, and services requested for, packages actually tendered to UPS. UPS reserves the right to audit invoices to verify service selection; package or shipment weight; applicability of any Charges; and to make appropriate adjustments. If Charges are paid for by credit card, the shipper expressly authorizes UPS to assess any Charges and to obtain payment of the Charges by use of the credit card. The UPS Tariff contains provisions for a fee that will be imposed for any credit card transaction that is declined or rejected for any reason.

If a shipper submits package information to UPS (through an automated shipping system, source document or UPS Internet Shipping) and does not subsequently tender such package to UPS, it is the shipper's sole responsibility to request an adjustment. Shippers who fail to do so will be liable for all applicable Charges.

Shippers requesting an invoice adjustment (e.g., adjustment based on an incorrect rate, billable weight, account number or type of service, etc.) or a refund due to a duplicate payment must notify UPS of the request within 180 days after receiving the contested bill. A partial payment against an invoice is not considered a request for an invoice adjustment.

Residential Delivery

A residential delivery is defined as delivery to a location that is a home, including a business operating out of a home that does not have an entrance open to the public.

Terms and Conditions

using UPS 2nd Day Air A.M. and UPS 2nd Day Air services. For UPS 2nd Day Air services, Express Envelopes weighing one (1) pound or more are subject to the corresponding rates for the applicable weight.

Delivery Confirmation Services

Delivery Confirmation – At the time a shipper tenders a domestic package to UPS, the shipper may request Delivery Confirmation Service by indicating Delivery Confirmation on the UPS Shipping Record book or in a UPS automated shipping system. Each Delivery Confirmation response will include the date of delivery and either the name of the recipient or the disposition of the package; or, in the event of a return, the response will indicate the reason for the return and the date processed. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each such response. All responses will be consolidated and provided to the shipper in printed or electronic format.

Delivery Confirmation Signature Required (domestic and international) – A shipper may request UPS to obtain the recipient's signature and to include it on the Delivery Confirmation response. In such case, an additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed.

Delivery Confirmation Adult Signature Required (domestic and international) – A shipper may request UPS to obtain the signature of an adult 21 years of age or older and to include it in the Delivery Confirmation response. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed. UPS, in its sole discretion, will determine if delivery can be completed when such a request is made, and may request photo identification indicating the recipient's age, before completing delivery. The shipper must use a UPS automated shipping system to initiate a request for this service.

Proof Of Delivery (P.O.D.)

Upon request, UPS will provide proof of delivery of a shipment via facsimile (fax) transmission or mail. The request must include a fax number, including area code, for an operating fax machine or an address deliverable by the United States Postal Service. UPS reserves the right to assess the shipper an additional charge, set forth in the UPS Rates applicable to the shipment

in effect at the time of shipping, for each successfully transmitted or mailed P.O.D.

Additional Handling Charge

An Additional Handling charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, may be assessed for the transportation of the following:

- Any article that is encased in an outside shipping container made of metal or wood.
- Any item, such as a barrel, drum, pail or tire, that is not fully encased in a corrugated cardboard shipping container.
- Any package with the longest side exceeding 60 inches or its second-longest side exceeding 30 inches.
- An Additional Handling charge will not be assessed to packages qualifying for a Large Package Surcharge.

UPS also reserves the right to assess the Additional Handling charge for any package that, in UPS's sole discretion, requires special handling.

Large Package

A package shipped using UPS Ground, UPS Air Services or UPS 3 Day Select is considered a "Large Package" when the package measurements exceed 130 inches in length and girth [(2 x width) + (2 x height)] combined, and are equal to or less than 165 inches.

A Large Package Surcharge (LPS) of \$40.00 will be applied to each UPS Ground, UPS Air Services and UPS 3 Day Select package, including Hundredweight, that meets the following criteria:

- The size of the package exceeds 130 inches in length and girth [(2 x width) + (2 x height)] combined, and/or
- The package is identified as OS3

The rate for a Large Package shipped using UPS Air Services or UPS 3 Day Select will be based on the greater of the dimensional weight or the actual weight and is subject to a minimum billable rate of \$90.00.

LPS will not apply to Authorized Return Service UPS Ground packages.

Each Large Package in a UPS Ground, UPS Air Services or UPS 3 Day Select multi-piece shipment may receive an LPS.

Address Correction Charge

If UPS is unable to deliver any package as addressed by the shipper, or if the package has an incorrect or incomplete address (examples include, but are not limited to,

P.O. boxes, missing suite, apartment or unit numbers, old addresses and missing/incorrect ZIP Codes), UPS will determine and make reasonable efforts to secure the correct or complete address. An address validated by UPS may be incorrect or incomplete for purposes of completing delivery, and may be corrected by UPS. If the correct or complete address is secured, UPS will attempt delivery, and the shipper will be provided with the correct or complete address in order to update its internal records. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for an address correction.

Manual Processing

UPS reserves the right to assess a manual processing charge of \$0.50 per package or \$35.00 per week (whichever is greater) on shippers who ship packages via a UPS shipping system that applies outdated UPS Rates until such time as the shipper upgrades the UPS shipping system to reflect current UPS Rates.

Fuel Surcharge

UPS reserves the right to institute a fuel surcharge on some or all shipments without prior notice. This surcharge may apply to any domestic or international transportation or other charges, including, but not limited to, any accessorial charge or surcharge. This surcharge will be applied to such services and for such periods as UPS, in its sole discretion, may determine necessary. The current fuel surcharge is described at ups.com.

Tracking/Tracing or Refund Request Charge

UPS reserves the right to assess the shipper a \$3.00 charge per request for package-tracking, package-tracing, or shipping-charge refund, subject to the following conditions:

- This charge will not be assessed for the first 50 package-tracking requests per calendar week, or for a quantity of package-tracking requests equal to or less than 20 percent of the shipper's package volume for that week, whichever is greater.
- This charge will not be assessed for a quantity of package-tracing requests equal to or less than two percent of the shipper's package volume for that week.
- This charge may be assessed for shipping-charge refund requests when the shipment in question was actually delivered in accordance with the UPS Service Guarantee.

United Parcel Service, Inc. (a New York corporation) MC-116200

United Parcel Service, Inc. (an Ohio corporation) MC-115495

United Parcel Service Canada Ltd. MC-186275

**GENERAL TARIFF CONTAINING THE
CLASSIFICATIONS, RULES AND PRACTICES
FOR THE
TRANSPORTATION OF PROPERTY**

In Individual Shipments of Packages or Articles Not Exceeding 150 Pounds per piece nor exceeding 108 inches in Length, or 165 Inches in Length and Girth combined, except as provided in Item 1030 of Tariff, via all Motor and Substituted Service Between Points and Places in the United States. Certain other classifications, rules and practices may apply as provided in the shipper's contract.

For Reference to Governing Publications see Item 400 of Tariff

EFFECTIVE: January 2, 2006

Issued By:

OFFICE OF GENERAL COUNSEL
UNITED PARCEL SERVICE, INC.
55 Glenlake Parkway NE
Atlanta, Georgia 30328

Permanent Address:
United Parcel Service, Inc.
(a New York corporation)
55 Glenlake Parkway, NE
Atlanta, Georgia 30328

Permanent Address:
United Parcel Service Canada Ltd.
6285 Northam Drive, Suite 400
Mississauga, Ontario
Canada L4V 1X5

Permanent Address:
United Parcel Service, Inc.
(an Ohio corporation)
55 Glenlake Parkway, NE
Atlanta, Georgia 30328

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

A smart label as defined herein and described in the UPS Guide to Labeling includes, but is not limited to, MaxiCode, postal code bar code, current UPS Routing Code, appropriate UPS service level icon and a UPS 1Z tracking number bar code.

448

DEFINITION OF "DELIVERY"

Delivery for all purposes shall be deemed to include, but not be limited to: delivery to the consignee or the consignee's actual or apparent agent or representative, delivery to the address or location specified in the UPS shipping system, delivery to any person present at the address or location specified in the UPS shipping system, delivery to a reasonable alternate address or location, delivery in accordance with trade custom or usage, delivery pursuant to UPS's driver release procedures, delivery pursuant to UPS's shipper release procedures, or delivery otherwise permitted under this Tariff. UPS does not limit delivery of a package to the person specified as the consignee on the source document or in the UPS shipping system. Unless the shipper requests Delivery Confirmation service requiring a signature, UPS reserves the right, in its sole discretion, to make a delivery without obtaining a signature.

450

PAYMENT OF CHARGES

For purposes of this Item, the term "Charges" means all applicable transportation and other charges, including but not limited to, all applicable accessorial charges, surcharges, additional handling charges, and late payment fees.

Notwithstanding any billing plan that is in effect or payment or billing option selected at the time of shipment, the shipper is ultimately liable for and agrees to pay all Charges, including in the event of insolvency, bankruptcy, or non-payment or refusal to pay by the consignee or third party.

UPS reserves the right to bill for Charges based upon the characteristics of, and services requested for, the packages actually tendered to UPS. UPS also reserves the right to audit invoices to verify service selection, package or shipment weight, and applicability of any Charges, and to make appropriate adjustments. All Charges must be paid in the lawful money of the United States of America. If Charges are paid by credit card, the shipper expressly authorizes UPS to assess any Charges and to obtain payment of the Charges by use of the credit card. If, for any reason, any such credit card transaction is rejected or declined, the shipper will pay to UPS a declined transaction fee of ten dollars (U.S.) (\$10.00) per incident, in addition to any late payment fees assessed by UPS and any collection costs which may be incurred by UPS in the final collection of Charges owed by the shipper. In no event shall the declined transaction fee exceed the maximum amount allowed by applicable law. The shipper authorizes UPS to charge the declined transaction fee to the shipper's credit card account or to collect the fee directly from the shipper, at UPS's sole option.

UPS reserves the right, in its sole discretion, to request advance payment of Charges for any package sent to any international destination.

If a shipper submits package information to UPS (through an automated shipping system, source document, or UPS Internet Shipping) and does not subsequently tender such package to UPS, it is the shipper's sole responsibility to request an adjustment, as set forth below. Shippers who fail to do so will be liable for all applicable Charges.

Shippers requesting an invoice adjustment (e.g., adjustment of Charges based on an incorrect rate, billable weight, account number, failure to tender a package, or type of service, etc.) or a refund due to a duplicate payment must notify UPS of the request within 180 days of receiving the contested invoice, or any billing dispute is waived. A partial payment against an invoice is not considered a request for an invoice adjustment.

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

applied C.O.D. collection that is reversed by reason of the uncollectibility of the C.O.D. check or other negotiable instrument or otherwise).

Nothing in this Item shall constitute an election of remedies by UPS or any other person or entity or a waiver of any of the rights of UPS or any other person or entity under the remaining provisions of this Tariff or at law or in equity.

496

UPS RETURNS SERVICES

UPS offers a variety of services for the return of UPS compatible packages, as provided in the applicable UPS Service Guides and effective UPS Terms and Conditions of Service. These services include: Authorized Return Service. Print Return Label, Print and Mail Return Label, Electronic Return Label, 1 UPS Pickup Attempt, 3 UPS Pickup Attempts, and Call Tag. The value limit for each package returned via UPS Print Return Label, UPS Print and Mail Return Label, Electronic Return Label, or 1 UPS Pickup Attempt Return Services is \$1,000.00. The value limit for each package returned via 3 UPS Pickup Attempts or Call Tag Return Services is \$50,000.00.

Packages containing certain items are prohibited from being shipped, and are not accepted by UPS, when tendered for transportation via UPS Returns Services, including but not limited to: Hazardous Materials packages requiring shipping papers, and packages requiring a UPS label requesting an adult signature upon delivery.

C.O.D. (Collect On Delivery) service and Collect or Third-Party billing are not provided for UPS Returns Services.

500

INTERRUPTION OF SERVICE

UPS shall not be liable for any interruption of service due to causes beyond UPS's control including, but not limited to, the following: the unavailability or refusal of a person to accept delivery of the shipment; acts of God; acts of public authorities acting with actual or apparent authority; acts or omissions of customs or similar authorities; insufficient information provided by a customer; the application of security regulations imposed by the government, or otherwise applicable to the shipment; a government agency hold; riots; strikes or other labor disputes; civil unrest; disruptions of any kind in air or ground transportation networks; and natural disasters.

505

CLAIMS AND LEGAL ACTIONS

Claims against UPS must be filed within strict time limits, including as set forth in Item 450, regarding invoice adjustments or billing disputes; Item 520, regarding claims for loss or damage to property; and pursuant to the UPS Service Guarantee.

All claims against UPS arising from or related to the provision of services by UPS, including, but not limited to, demands for damages, refunds, credits, and any legal or equitable relief whatsoever, shall be extinguished unless the shipper or claimant (1) timely and completely complies with all applicable notice and claims periods set forth in this Tariff and in the UPS Rate and Service Guide, including as to claims for loss or damage to property, claims under UPS's Service Guarantee, or claims for invoice adjustments and (2) pleads on the face of any complaint filed against UPS satisfaction and compliance with those notice and claims periods as a contractual condition precedent to recovery.

Claimants may not deduct the amounts of pending claims from any charges owed to UPS, and the shipper waives any and all rights, including any statutory or common law rights, to set off the amount of any claim against charges owed to UPS.

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

UPS transports Hazardous Materials only within and among the 50 United States and Puerto Rico.

An additional charge will be assessed for each Hazardous Materials package shipped under the Agreement. The effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping will apply.

It is the shipper's responsibility to determine if a package contains a Hazardous Material and to properly classify, label, mark, and package it in accordance with governmental regulations, 49 C.F.R. and the terms set forth in the Agreement.

UPS reserves the right to charge and the shipper agrees to pay, for all costs resulting from improperly packed Hazardous Materials, or the cost of disposal if the shipper refuses to accept a returned item. The shipper agrees to indemnify, defend, and hold harmless UPS, its parent corporation, and affiliated companies, their officers, directors, employees, agents, and their successors and assigns, from all claims, demands, expenses, liabilities, causes of action, enforcement procedures, and suits of any kind or nature brought by a governmental agency or any other person or entity arising from or relating to the transportation of a Hazardous Materials package, from the shipper's breach of the Agreement, or from the shipper's non-compliance with governmental laws or regulations applicable to the transportation of Hazardous Materials. Under no circumstances shall UPS be liable for special, incidental, or consequential damages arising from the transportation of a Hazardous Materials shipment.

UPS reserves the right to discontinue service to any shipper for, among other reasons, tendering an undeclared Hazardous Materials package (including ORM-D shipments that are tendered without the proper shipping documentation) to UPS. If a shipper tenders an undeclared Hazardous Materials package to UPS, UPS shall not be liable for the package in the event of loss, damage, delay, or misdelivery, nor shall UPS be liable for any special, incidental, or consequential damages.

Additional terms and conditions regarding the shipment of Hazardous Materials are set forth in the UPS Guide for Shipping Ground and Air Hazardous Materials, which is available at ups.com.

590

HAZARDOUS WASTE AND MERCURY-CONTAINING WASTE

No service shall be rendered in the transportation of hazardous waste. Hazardous waste is a solid waste that meets any of the criteria of hazardous waste as described in Section 261.3 of Title 40 of the Code of Federal Regulations.

UPS's acceptance for transportation of any mercury-containing waste material or used mercury-containing device (including, but not limited to, medical devices, spent or broken fluorescent lamps, thermostats or thermometers) is limited, must be prearranged, and will only be provided pursuant to prior written authorization from UPS upon satisfaction of certain requirements, including appropriate packaging and financial assurances.

592

PORTABLE ELECTRONIC DEVICES

UPS transports packages containing radio frequency devices (RFID), ultra-wideband devices (UWB) and other portable electronic devices (PED) only when such devices are in an inactivated state or otherwise in compliance with applicable law, including 14 C.F.R. 91.21, 14 C.F.R. 121.306, or 47 C.F.R. 15.521(a).

600

DELIVERY CONFIRMATION SERVICE

At the time a shipper tenders a domestic package to UPS, the shipper may request Delivery Confirmation Service by indicating Delivery Confirmation on a UPS source document (excluding Air Shipping Documents) or in a UPS automated shipping system. Each Delivery Confirmation response will include the date of delivery and either the name of the recipient or the disposition of the package; however, in the event of a return, the response will indicate the reason for the return and the date processed. An

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

additional charge will be assessed for each such response. All responses will be consolidated and provided to the shipper in printed or electronic format.

For an additional charge, a shipper may request UPS to obtain the recipient's signature and to include it on the Delivery Confirmation response.

A shipper may request UPS to obtain the signature of an adult 21 years of age or older and to include it in the Delivery Confirmation response. An additional charge will be assessed for each such response. UPS, in its sole discretion, will determine if delivery can be completed when such a request is made, and may request photo identification indicating the recipient's age before completing delivery. The shipper must use a UPS automated shipping system to initiate a request for this service.

601

PROOF OF DELIVERY (P.O.D.)

Upon request, UPS will provide proof of delivery via facsimile or mail transmission. The request must include a facsimile number, including area code, for an operating facsimile machine, or an address deliverable by the United States Postal Service for mail. UPS reserves the right to assess the shipper an additional charge for each successfully transmitted or mailed P.O.D.

605

ADDITIONAL HANDLING CHARGES

An additional handling charge in the effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping will be assessed for the transportation of the following: any article that is encased in an outside shipping container made of metal or wood; any cylindrical item, such as a barrel drum, pail, or tire, that is not fully encased in a corrugated cardboard shipping container; and any package with the longest side exceeding 60 inches or its second-longest side exceeding 30 inches. An additional handling charge will not be assessed to packages qualifying for a Large Package Surcharge. UPS reserves the right to assess the Additional Handling Charge for any package that, in UPS's sole discretion, requires special handling.

606

FUEL SURCHARGE

UPS reserves the right to institute a fuel surcharge on some or all shipments without prior notice. This surcharge is subject to adjustment monthly. This surcharge may apply to any domestic or international transportation or other charges, including but not limited to, any accessorial charge or surcharge. This surcharge will be applied to such services and for such periods as UPS, in its sole discretion, may determine necessary. The current fuel surcharge is described at ups.com.

1000

DELIVERY SERVICE FOR SHIPPERS RECEIVING DAILY PICKUP SERVICE

Shippers who elect Daily Pickup Service, pursuant to the terms of Item 575, may ship general commodities except articles of unusual value (as defined in Item 460), Classes A and B explosives, household goods as defined in 49 U.S.C. § 13102(10), commodities in bulk, commodities requiring special equipment, those commodities injurious or contaminating to other lading and items identified in Item 458. The rate for delivery of packages between points and places in the United States to a commercial location (a place of business or employment, not including a business operated out of a home that does not have an entrance open to the public) or to a residential location (a location that is a home, including a business operating out of a home that does not have an entrance open to the public) shall be the effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping.

If the delivery location could be construed as either residential or commercial, then the rates for residential delivery service will be applied.

For rates applicable to Daily Pickup Service, see Item 575.

United Parcel Service, Inc. (a New York corporation) MC-116200

United Parcel Service, Inc. (an Ohio corporation) MC-115495

United Parcel Service Canada Ltd. MC-186275

**GENERAL TARIFF CONTAINING THE
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In Individual Shipments of Packages or Articles Not Exceeding 150 Pounds per piece nor exceeding 108 inches in Length, or 165 Inches in Length and Girth combined, except as provided in Item 1030 of Tariff, via all Motor and Substituted Service Between Points and Places in the United States. Certain other classifications, rules and practices may apply as provided in the shipper's contract.

For Reference to Governing Publications see Item 400 of Tariff

EFFECTIVE: November 1, 2006

Issued By:

**OFFICE OF GENERAL COUNSEL
UNITED PARCEL SERVICE, INC.
55 Glenlake Parkway NE
Atlanta, Georgia 30328**

**Permanent Address:
United Parcel Service, Inc.
(a New York corporation)
55 Glenlake Parkway, NE
Atlanta, Georgia 30328**

**Permanent Address:
United Parcel Service Canada Ltd.
6285 Northam Drive, Suite 400
Mississauga, Ontario
Canada L4V 1X5**

**Permanent Address:
United Parcel Service, Inc.
(an Ohio corporation)
55 Glenlake Parkway, NE
Atlanta, Georgia 30328**

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

447

PACKAGE LEVEL DETAIL ("PLD") AND SMART LABEL

Timely upload of Package Level Detail ("PLD") is defined as the electronic transmission of all applicable PLD information to UPS at the time that packages are tendered to UPS. PLD as used herein, includes, but is not limited to consignee's full name; complete delivery address and package weight.

A smart label as defined herein and described in the UPS Guide to Labeling includes, but is not limited to, MaxiCode, postal code bar code, current UPS Routing Code, appropriate UPS service level icon and a UPS 1Z tracking number bar code.

448

DEFINITION OF "DELIVERY"

Delivery for all purposes shall be deemed to include, but not be limited to: delivery to the consignee or the consignee's actual or apparent agent or representative, delivery to the address or location specified in the UPS shipping system, delivery to any person present at the address or location specified in the UPS shipping system, delivery to a reasonable alternate address or location, delivery in accordance with trade custom or usage, delivery pursuant to UPS's driver release procedures, delivery pursuant to UPS's shipper release procedures, or delivery otherwise permitted under this Tariff. UPS does not limit delivery of a package to the person specified as the consignee on the source document or in the UPS shipping system. Unless the shipper requests Delivery Confirmation service requiring a signature, UPS reserves the right, in its sole discretion, to make a delivery without obtaining a signature.

450

PAYMENT OF CHARGES

For purposes of this Item, the term "Charges" means all applicable transportation and other charges, including but not limited to, all applicable accessorial charges, surcharges, additional handling charges, and late payment fees.

Notwithstanding any billing plan that is in effect or payment or billing option selected at the time of shipment, the shipper is ultimately liable for and agrees to pay all Charges, including in the event of insolvency, bankruptcy, or non-payment or refusal to pay by the consignee or third party.

UPS reserves the right to bill for Charges based upon the characteristics of, and services requested for, the packages actually tendered to UPS. UPS also reserves the right to audit invoices to verify service selection, package or shipment weight, and applicability of any Charges, and to make appropriate adjustments. All Charges must be paid in the lawful money of the United States of America. If Charges are paid by credit card, the shipper expressly authorizes UPS to assess any Charges and to obtain payment of the Charges by use of the credit card. If, for any reason, any such credit card transaction is rejected or declined, the shipper will pay to UPS a declined transaction fee of ten dollars (U.S.) (\$10.00) per incident, in addition to any late payment fees assessed by UPS and any collection costs which may be incurred by UPS in the final collection of Charges owed by the shipper. In no event shall the declined transaction fee exceed the maximum amount allowed by applicable law. The shipper authorizes UPS to charge the declined transaction fee to the shipper's credit card account or to collect the fee directly from the shipper, at UPS's sole option.

UPS reserves the right, in its sole discretion, to request advance payment of Charges for any package sent to any international destination.

If a shipper submits package information to UPS (through an automated shipping system, source document, or UPS Internet Shipping) and does not subsequently tender such package to UPS, it is the shipper's sole responsibility to request an adjustment, as set forth below. Shippers who fail to do so will be liable for all applicable Charges.

Shippers requesting an invoice adjustment (e.g., adjustment of Charges based on an incorrect rate, billable weight, account number, failure to tender a package, or type of service, etc.) or a refund due to a duplicate payment must notify UPS of the request within 180 days of receiving the contested invoice, or

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

any billing dispute is waived. A partial payment against an invoice is not considered a request for an invoice adjustment.

452

USE OF UPS-PROVIDED MATERIALS AND SERVICES

UPS-provided materials, including but not limited to, packaging materials and supplies, envelopes, labels, label printers, shipping documents, publications and products are provided solely for the use of UPS shippers to obtain UPS services on their behalf and to interact with UPS. Any other use of such UPS-provided materials is strictly prohibited.

Under no circumstances may a shipper sell any UPS-provided materials, products, or services to any third party without prior written authorization from UPS.

455

USE OF UPS ELECTRONIC INFORMATION SYSTEMS

"UPS Systems" means for all purposes herein those UPS electronic information systems to which shippers are granted access by UPS and which are accessed by means of hardware, software, or Internet interfaces.

A shipper may use the UPS Systems solely for UPS-related business conducted by or on behalf of the shipper. Any other use of the UPS Systems is strictly prohibited. A shipper may use or disclose information provided via the UPS Systems only in connection with packages shipped by or to the shipper or on the shipper's behalf.

A shipper may not use the UPS Systems in any way that adversely affects the performance or function of the UPS Systems or interferes with access by other parties to the UPS Systems. A shipper shall not gain access, or attempt to gain access, by any means to any UPS computer system or database, other than the UPS Systems to which the shipper is expressly granted access by UPS.

A shipper shall preserve and reproduce all content of the information provided by the UPS Systems and maintain all data formats, structure, sequence and organization of the information delivered by the UPS Systems, without amendment, deletion or modification of any type. UPS reserves the right to terminate, update, alter or supplement any or all of the UPS Systems and services and information available from the UPS Systems at any time. UPS reserves the right to assess charges for the use of any UPS System, by providing notice of such charges to the shipper. By permitting limited usage of the UPS Systems, UPS does not convey any property interest in or to the UPS Systems or any other UPS property or services.

UPS reserves the right to terminate a shipper's access to and use of the UPS Systems for any reason, including if UPS in its sole judgment believes that (1) the system is being used for an illegal purpose or a purpose not authorized by UPS, or (2) UPS or a third party's rights are being jeopardized, or (3) UPS or any third party is potentially exposed to liability or damage of any type, or (4) the shipper is violating this Tariff or any other applicable agreement between UPS and the shipper.

457

FOOD TRANSPORT; ASSUMPTION OF LEGAL RESPONSIBILITY

Shipments containing "food", as defined in section 201 (f) of the Federal Food, Drug, and Cosmetic Act, will be accepted for transportation only according to the following terms and conditions. Shipper assumes all responsibility with respect to establishing and maintaining all records required under 21 C.F.R. Part 1 Subpart J 1.326-1.363. In so doing, shipper assumes the legal responsibility under 21 C.F.R. 1.363 for establishing and/or maintaining records that would otherwise be required to be maintained by UPS. Shipper agrees its records will comply with 21 C.F.R. 1.352 and shall identify the immediate recipient of the transported food; the origin and destination points of shipment; the date the shipment is received and the date released; the number of packages shipped; a description of the freight describing the type of food received and released; and the route of movement. Shipper expressly agrees to make all records required by 21 C.F.R. 1.352 available to FDA as required by 21 C.F.R. 1.361. Shipper commits, and recognizes that it is its responsibility, to ensure that all such records are maintained consistent with the

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

applied C.O.D. collection that is reversed by reason of the uncollectibility of the C.O.D. check or other negotiable instrument or otherwise).

Nothing in this Item shall constitute an election of remedies by UPS or any other person or entity or a waiver of any of the rights of UPS or any other person or entity under the remaining provisions of this Tariff or at law or in equity.

496

UPS RETURNS SERVICES

UPS offers a variety of services for the return of UPS compatible packages, as provided in the applicable UPS Service Guides and effective UPS Terms and Conditions of Service. These services include: Authorized Return Service, Print Return Label, Print and Mail Return Label, Electronic Return Label, 1 UPS Pickup Attempt, 3 UPS Pickup Attempts, and Call Tag. The value limit for each package returned via UPS Print Return Label, UPS Print and Mail Return Label, Electronic Return Label, or 1 UPS Pickup Attempt Return Services is \$1,000.00. The value limit for each package returned via 3 UPS Pickup Attempts or Call Tag Return Services is \$50,000.00.

Packages containing certain items are prohibited from being shipped, and are not accepted by UPS, when tendered for transportation via UPS Returns Services, including but not limited to: Hazardous Materials packages requiring shipping papers, and packages requiring a UPS label requesting an adult signature upon delivery.

C.O.D. (Collect On Delivery) service and Collect or Third-Party billing are not provided for UPS Returns Services.

500

INTERRUPTION OF SERVICE

UPS shall not be liable for any interruption of service due to causes beyond UPS's control including, but not limited to, the following: the unavailability or refusal of a person to accept delivery of the shipment; acts of God; acts of public authorities acting with actual or apparent authority; acts or omissions of customs or similar authorities; insufficient information provided by a customer; the application of security regulations imposed by the government, or otherwise applicable to the shipment; a government agency hold; riots; strikes or other labor disputes; civil unrest; disruptions of any kind in air or ground transportation networks; and natural disasters.

505

CLAIMS AND LEGAL ACTIONS

Claims against UPS must be filed within strict time limits, including as set forth in Item 450, regarding invoice adjustments or billing disputes; Item 520, regarding claims for loss or damage to property; and pursuant to the UPS Service Guarantee.

All claims against UPS arising from or related to the provision of services by UPS, including, but not limited to, demands for damages, refunds, credits, and any legal or equitable relief whatsoever, shall be extinguished unless the shipper or claimant (1) timely and completely complies with all applicable notice and claims periods set forth in this Tariff and in the UPS Rate and Service Guide, including as to claims for loss or damage to property, claims under UPS's Service Guarantee, or claims for invoice adjustments; and (2) pleads on the face of any complaint filed against UPS satisfaction and compliance with those notice and claims periods as a contractual condition precedent to recovery.

Claimants may not deduct the amounts of pending claims from any charges owed to UPS, and the shipper waives any and all rights, including any statutory or common law rights, to set off the amount of any claim against charges owed to UPS.

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

UPS transports Hazardous Materials only within and among the 50 United States and Puerto Rico.

An additional charge will be assessed for each Hazardous Materials package shipped under the Agreement. The effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping will apply.

It is the shipper's responsibility to determine if a package contains a Hazardous Material and to properly classify, label, mark, and package it in accordance with governmental regulations, 49 C.F.R. and the terms set forth in the Agreement.

UPS reserves the right to charge and the shipper agrees to pay, for all costs resulting from improperly packed Hazardous Materials, or the cost of disposal if the shipper refuses to accept a returned item. The shipper agrees to indemnify, defend, and hold harmless UPS, its parent corporation, and affiliated companies, their officers, directors, employees, agents, and their successors and assigns, from all claims, demands, expenses, liabilities, causes of action, enforcement procedures, and suits of any kind or nature brought by a governmental agency or any other person or entity arising from or relating to the transportation of a Hazardous Materials package, from the shipper's breach of the Agreement, or from the shipper's non-compliance with governmental laws or regulations applicable to the transportation of Hazardous Materials. Under no circumstances shall UPS be liable for special, incidental, or consequential damages arising from the transportation of a Hazardous Materials shipment.

UPS reserves the right to discontinue service to any shipper for, among other reasons, tendering an undeclared Hazardous Materials package (including ORM-D shipments that are tendered without the proper shipping documentation) to UPS. If a shipper tenders an undeclared Hazardous Materials package to UPS, UPS shall not be liable for the package in the event of loss, damage, delay, or misdelivery, nor shall UPS be liable for any special, incidental, or consequential damages.

Additional terms and conditions regarding the shipment of Hazardous Materials are set forth in the UPS Guide for Shipping Ground and Air Hazardous Materials, which is available at ups.com.

590

HAZARDOUS WASTE AND MERCURY-CONTAINING WASTE

No service shall be rendered in the transportation of hazardous waste. Hazardous waste is a solid waste that meets any of the criteria of hazardous waste as described in Section 261.3 of Title 40 of the Code of Federal Regulations.

UPS's acceptance for transportation of any mercury-containing waste material or used mercury-containing device (including, but not limited to, medical devices, spent or broken fluorescent lamps, thermostats or thermometers) is limited, must be prearranged, and will only be provided pursuant to prior written authorization from UPS upon satisfaction of certain requirements, including appropriate packaging and financial assurances.

592

PORTABLE ELECTRONIC DEVICES

UPS transports packages containing radio frequency devices (RFID), ultra-wideband devices (UWB) and other portable electronic devices (PED) only when such devices are in an inactivated state or otherwise in compliance with applicable law, including 14 C.F.R. 91.21, 14 C.F.R. 121.306, or 47 C.F.R. 15.521(a).

600

DELIVERY CONFIRMATION SERVICE

At the time a shipper tenders a domestic package to UPS, the shipper may request Delivery Confirmation Service by indicating Delivery Confirmation on a UPS source document (excluding Air Shipping Documents) or in a UPS automated shipping system. Each Delivery Confirmation response will include the date of delivery and either the name of the recipient or the disposition of the package; however, in the event of a return, the response will indicate the reason for the return and the date processed. An

RULES AND OTHER PROVISIONS WHICH GOVERN THE
TRANSPORTATION OF PROPERTY

additional charge will be assessed for each such response. All responses will be consolidated and provided to the shipper in printed or electronic format.

For an additional charge, a shipper may request UPS to obtain the recipient's signature and to include it on the Delivery Confirmation response.

A shipper may request UPS to obtain the signature of an adult 21 years of age or older and to include it in the Delivery Confirmation response. An additional charge will be assessed for each such response. UPS, in its sole discretion, will determine if delivery can be completed when such a request is made, and may request photo identification indicating the recipient's age before completing delivery. The shipper must use a UPS automated shipping system to initiate a request for this service.

601

PROOF OF DELIVERY (P.O.D.)

Upon request, UPS will provide proof of delivery via facsimile or mail transmission. The request must include a facsimile number, including area code, for an operating facsimile machine, or an address deliverable by the United States Postal Service for mail. UPS reserves the right to assess the shipper an additional charge for each successfully transmitted or mailed P.O.D.

605

ADDITIONAL HANDLING CHARGES

An additional handling charge in the effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping will be assessed for the transportation of the following: any article that is encased in an outside shipping container made of metal or wood; any cylindrical item, such as a barrel drum, pail, or tire, that is not fully encased in a corrugated cardboard shipping container; and any package with the longest side exceeding 60 inches or its second-longest side exceeding 30 inches. An additional handling charge will not be assessed to packages qualifying for a Large Package Surcharge. UPS reserves the right to assess the Additional Handling Charge for any package that, in UPS's sole discretion, requires special handling.

606

FUEL SURCHARGE

UPS reserves the right to institute a fuel surcharge on some or all shipments without prior notice. This surcharge is subject to adjustment monthly. This surcharge may apply to any domestic or international transportation or other charges, including but not limited to, any accessorial charge or surcharge. This surcharge will be applied to such services and for such periods as UPS, in its sole discretion, may determine necessary. The current fuel surcharge is described at ups.com.

1000

DELIVERY SERVICE FOR SHIPPERS RECEIVING DAILY PICKUP SERVICE

Shippers who elect Daily Pickup Service, pursuant to the terms of Item 575, may ship general commodities except articles of unusual value (as defined in Item 460), Classes A and B explosives, household goods as defined in 49 U.S.C. § 13102(10), commodities in bulk, commodities requiring special equipment, those commodities injurious or contaminating to other lading and items identified in Item 458. The rate for delivery of packages between points and places in the United States to a commercial location (a place of business or employment, not including a business operated out of a home that does not have an entrance open to the public) or to a residential location (a location that is a home, including a business operating out of a home that does not have an entrance open to the public) shall be the effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping.

If the delivery location could be construed as either residential or commercial, then the rates for residential delivery service will be applied.

For rates applicable to Daily Pickup Service, see Item 575.